South Dakota Secretary of State
SHANTEL KREBS

February 18, 2015

Christy Menning
McCrossan Boys Ranch
47135 260th Street
Sioux Falls, SD 57107

Dear Christy Menning,

Our office is in receipt of your raffle request. The date of the filing is February 17, 2015. Per SDCL 22-25-25, your organization may begin selling tickets 30 days following the date of filing, which would be on or after March 16, 2015. Per your notification, your raffle will conclude no later than August 22, 2015.

Should you need to make any revisions or cancel this raffle, please notify our office in writing at the address below.

If there is any other way in which our office could assist you, please feel free to contact me at (605) 773-3537 or email me at Rachel.Schmidt@state.sd.us. Thank you.

Sincerely,

Rachel Schmidt
Administrative Assistant / Pistol Permit Administrator

McCROSSAN BOYS RANCH

Celebrating more than 59 Years of Providing
"New Hope for a Better Life"

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S.D. SEC

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Michael Hall
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February 12, 2015

The Honorable Shantel Krebs
Secretary of State
State Capitol
500 E. Capitol Avenue
Pierre, SD 57501

Dear Secretary Krebs:

I am writing to give written notice of a raffle to benefit McCrossan Boys Ranch per SDCL 22-25-25 (6). McCrossan Boys Ranch will be conducting a raffle of a refurbished 1980 Yamaha XJ650 Maxim Motorcycle valued at approximately $2,000. The funds raised will be used to support our programs for at-risk youth. The drawing will take place on August 22, 2015 at our McCrossan Rodeo Event. Ticket sales will be done through our newsletter, Banquet Auction event, and other local fairs, etc. Ticket sales will start immediately after the 30 day waiting period.

Please find enclosed our statement of non-profit 501(c)(3) status.

Sincerely,

Christy Menning, CFRE
Director of Development
McCrossan Boys Ranch

47135 260th Street • Sioux Falls, SD 57107-6428 • 605-339-1203 • Fax: 605-339-3144 • www.mccrossan.org

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

Department of the Treasury

District Director
Internal Revenue Service

Date:	In reply refer to:
October 31, 1972	StP:ED:72-1223 AM:jl

McCrossan Boy's Ranch
Rural Route #4
Sioux Falls, South Dakota 57101

Accounting period ending: June 30
Purpose: Educational - Charitable

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than $5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

R.C. Voskuil
District Director

Form L-178 (Rev. 7-71)